

The Influence of Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Fiscus Services on Taxpayer Compliance Registered with KPP Pratama Jakarta Kemayoran in 2022

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ABSTRACT: This study discusses the effect of knowledge of Taxation, taxpayer awareness, Tax sanctions and tax authorities services on taxpayer compliance. The purpose of this study was to determine the effect of knowledge of Taxation, taxpayer awareness, Tax sanctions and Tax Authority services on taxpayer compliance. The method used in this study is a quantitative approach. The population in this study is a taxpayer registered in KPP Pratama Jakarta Kemayoran. The total population of taxpayers in 2022 is 144,041. Determination of the number of samples in this study using the slovin formula with the results of 100 respondents. Data analysis methods used are Instrument Test with validity test and reliability test, descriptive statistical test and followed by classical assumption test and hypothesis test with T test, F test, correlation coefficient Test and determination coefficient Test (R2 test). Based on the results of the study, it is known that knowledge of Taxation has a significant effect with a count of 4,084, taxpayer awareness has a significant effect of 3,505, Tax sanctions have a significant effect of 3,285 and tax services have a significant effect of 8,127. Simultaneous test results (test F) showed F_{count} of 16,696 with significant (0,000) < 0.05 so that the hypothesis that the knowledge of Taxation, taxpayer awareness, Tax sanctions and Services Tax Authorities on taxpayer compliance can be accepted. The effect together is equal to 41.3%.

Keywords: Tax Knowledge, Taxpayer Awareness, Tax Sanctions, Tax Authority Services, And Taxpayer Compliance.



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INTRODUCTION

Taxes are generally referred to as levies or social contributions imposed by the state and are mandatory and regulated by law. This tax can be collected directly and is not "extortion" or illegal. The results obtained are used to finance national development, both central and regional in Indonesia (Vuksanović et al., 2013).

In Indonesia, most of the income comes from taxes, usually obtained from the people, and will be returned for the benefit of the people. Therefore, people must have a sense of obedience in paying taxes. Taxpayer compliance can be defined as the attitude/behavior of a taxpayer who carries out all his tax obligations and enjoys all his tax rights in accordance with the provisions of the applicable laws and regulations (Hayat et al., 2022). In order for the tax target to be achieved, public awareness and compliance needs to be continuously raised in fulfilling tax obligations. Tax

awareness arises from within the Taxpayer himself, without paying attention to the existence of tax sanctions.

Tax knowledge influences taxpayer compliance, supported by previous research conducted by Lusiana Jayanti (2013), this research shows the results that tax knowledge has an influence on taxpayer compliance (Caroko, 2015).

Many registered Taxpayers mean that many do not know the obligation to report their taxes, so there are Taxpayers who are subject to sanctions for being late in reporting their taxes, sanctions in the form of fines imposed on Taxpayers who are late in reporting their taxes (Awaludin, 2014). The form is in the form of fines for taxpayers who do not fulfill their obligations by the specified deadline. The value of the fine between individual taxpayers and institutional taxpayers is not the same. For individual taxpayers, if they exceed the March 31 limit, they will be subject to a fine of IDR 500 thousand, while for institutions who exceed the limit. end of April 31, a fine of IDR 1 million will be imposed.

The scope of the research was carried out at KPP Pratama Jakarta Kemayoran. The population suggested in this research is taxpayer compliance at KPP Pratama Jakarta Kemayoran and research will be conducted to analyze the factors that influence taxpayer compliance in 2022.

Based on the problem formulation above, the researcher wants to know about:

1. To analyze the influence of tax knowledge on taxpayer compliance at KPP Pratama Jakarta Kemayoran in 2022.
2. To analyze the influence of tax awareness on taxpayer compliance at KPP Pratama Jakarta Kemayoran in 2022.
3. To analyze the effect of Taxpayer tax sanctions on Taxpayer compliance with KPP Pratama Jakarta Kemayoran in 2022.
4. To analyze the influence of tax authorities' services on taxpayer compliance with KPP Pratama Jakarta Kemayoran in 2022.
5. To analyze how much influence tax knowledge, taxpayer awareness, tax sanctions, and tax authorities services simultaneously have on taxpayer compliance at the Jakarta Kemayoran KPP Pratama in 2022

Tax Knowledge

According to Wijayanti et al, (2015:311) Tax knowledge is a process where taxpayers understand and know about tax regulations and laws as well as tax procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns, and so on. If someone understands and comprehends taxation, there will be an increase in taxpayer compliance (Pattiasina et al., 2021).

According to Siti Kurnia Rahayu (2017:33) defines Tax Knowledge as follows: "Tax knowledge is the knowledge to carry out tax administration, such as calculating tax payable or filling out

notification letters, reporting notification letters, understanding tax collection provisions and other matters related to tax obligations"(Andini et al., 2018) .

Taxpayer Awareness

According to Wardani and Rumiyatun (2017:17) Taxpayer awareness is a person's good faith action to fulfill the obligation to pay taxes based on a sincere conscience. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, thereby increasing compliance(Anto et al., 2021; Hasan & Muda, 2017).

According to Muliari (2011), Taxpayer Awareness is a condition where a person knows, acknowledges, appreciates and obeys the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations(Oktaviani & Kurnia, 2020).

According to Boediono in Sapriadi (2013), Taxpayer awareness of taxation is a feeling that arises within the Taxpayer regarding his obligation to pay taxes sincerely without any element of coercion. Taxpayer awareness has logical consequences for taxpayers so that they are willing to contribute funds for the implementation of tax functions.

Tax Sanctions

According to Mardiasmo (2018:62), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed, or in other words tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

According to Widyaningsih (2013:312) what is meant by tax sanctions are sanctions in the form of administrative and criminal penalties imposed on anyone who commits a tax violation which is actually regulated in law.

Siti Kurnia Rahayu (2017:170), in the book *Taxation Concepts and Formal Aspects*, argues that:

Tax sanctions are a form of control or supervision from the government to ensure compliance with regulations by citizens so that there are no violations in fulfilling tax obligations by taxpayers.

Fiscus Services

According to Ramadiansyah et al (2014:3) tax service is a good service to encourage taxpayer compliance in carrying out their tax obligations. To be able to increase Taxpayer compliance, that is by listening, finding out and trying to fulfill what Taxpayers want regarding their tax rights and obligations.

According to Septia Mory (2015), fiscal services can be interpreted as a way for tax officials to help, take care of, or prepare all the needs needed by someone, in this case, taxpayers.

According to Santosa (2008) in Kundalini 2016, tax service is the provision of services, either by the government, private parties on behalf of the government, or private parties to the community, with or without payment to meet the needs and/or interests of the community.

Taxpayer

According to the Law of the Republic of Indonesia number 16 of 2009 concerning General Provisions and Tax Procedures Article 1 paragraph (2), Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations.

According to Thomas Sumarsan (2017:9) Taxpayers are as follows: "Taxpayers are individuals or entities, including paying taxes, withholding taxes, and collecting taxes who have tax rights and obligations in accordance with the provisions of tax laws and regulations."

According to Siti Kurnia Rahayu (2017:273) Taxpayers are "Individuals or entities who meet the objective requirements, namely for Domestic Taxpayers obtaining or receiving income that exceeds PTKP (Non-Taxable Income), and for Foreign Taxpayers, receiving income from sources in Indonesia where there is no minimum limit (PTKP)."

The Influence of Tax Knowledge on Taxpayer Compliance.

According to Wijayanti et al, (2015:311) Tax knowledge is a process where taxpayers understand and know about tax regulations and laws as well as tax procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns, and so on. If someone understands and comprehends taxation, there will be an increase in taxpayer compliance(Yulia et al., n.d.).

According to Rahayu in Aris Syamsu Rizal (2019:78), the better quality of knowledge will provide an attitude of fulfilling obligations correctly through the existence of a country's taxation system which is considered fair based on the understanding possessed by Taxpayers. This can have an impact on Taxpayers that taxes are paid as part of national mutual cooperation to collect funds which will then be used for government financing and national development purposes which in reality can be enjoyed by the community as Taxpayers themselves.

The Influence of Taxpayer Awareness on Taxpayer Compliance.

Taxpayer Awareness is a condition where a person knows, acknowledges and complies with applicable tax provisions and has the sincerity and desire to fulfill and carry out tax obligations. The higher the tax awareness, the more taxpayers will understand the function and benefits of tax, thus taxpayers will voluntarily pay taxes without being forced by anyone. Taxpayers who are aware of their tax obligations are expected to increase taxpayer compliance rates. According to Wardani and Rumiayatun (2017:17) Taxpayer awareness is a person's good faith action to fulfill the obligation to pay taxes based on a sincere conscience. The higher the level of taxpayer awareness, the better

the understanding and implementation of tax obligations, thereby increasing compliance (Siregar, 2017).

The Effect of Tax Sanctions on Taxpayer Compliance

According to Mardiasmo (2018:62), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/complied with, or in other words tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

Chandra & Sandra (2020) The higher the tax sanctions, the more taxpayer compliance will increase because the sanctions given due to violations that have been made by taxpayers deter taxpayers, thus encouraging taxpayers to be more compliant.

The Influence of Fiscus Services on Taxpayer Compliance.

Good service can help Taxpayers when they have difficulties related to calculations, deposits and reporting carried out by Taxpayers so that Taxpayers feel happy, understand more and understand their tax obligations that must be fulfilled.

According to Ramadiansyah et al (2014:3) tax service is a good service to encourage taxpayer compliance in carrying out their tax obligations. To be able to increase Taxpayer compliance, that is by listening, finding out and trying to fulfill what Taxpayers want regarding their tax rights and obligations.

The Influence of Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Fiscus Services on Taxpayer Compliance.

With good quality knowledge, it will provide an attitude of fulfilling Taxpayer obligations correctly. The understanding that taxpayers have has an impact on taxpayers, that taxes are paid to collect funds which will then be used for government financing and state development which can truly be enjoyed by the community as taxpayers.

Taxpayer awareness has logical consequences for taxpayers to voluntarily pay taxes without coercion in accordance with the provisions of the tax law.

Tax sanctions are in the form of penalties given to corporate and individual taxpayers who violate them intentionally or unintentionally. Sanctions are used as a deterrent effect for anyone who violates them. With sanctions, it is hoped that taxpayers will begin to comply with tax regulations. Fiscus services are provided to taxpayers who have problems with all information or anything that tax officers can serve properly. This is expected to provide better taxpayer awareness.

METHOD

Approaches and Types of Research

In preparing this thesis, the author used a quantitative approach.

Sugiyono (2017:2) describes that research methods are a scientific way to obtain data with specific purposes and uses.

Sugiyono (2017:08) is a research method based on the philosophy of positivism, used to research certain populations or samples, collecting data using research instruments, quantitative/statistical data analysis with the aim of testing predetermined hypotheses.

Data collection techniques are an important factor in the success of research. This relates to how to collect source data, and the tools used in research. In this research, data was obtained using primary data collection techniques. Primary data collection was carried out using a survey method using questionnaires. A questionnaire is a list of questions that have been prepared previously. The questions contained in the questionnaire or list of services are quite detailed and complete and usually provide answer choices.

1. Instrument Test

The Instrument Tests in this research:

1) Validation Test

According to Ghozali (2017:52) Validity Test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured. The formula that can be used to measure the correlation value with Pearson Product Moment is as follows.

$$r_{xy} = \frac{n \sum xy - \sum x \sum y}{\sqrt{n \sum x^2 - (\sum x)^2} \cdot \sqrt{n \sum y^2 - (\sum y)^2}}$$

Information :

r_{xy} = correlation coefficient

x = skor item

y = total skor

n = number of subjects

2) Reliability Test

Reliability is a tool for measuring a questionnaire which is an indicator of a variable (Ghozali, 2017:47). A questionnaire is said to be reliable if the respondent's answers to the statements are consistent. The formula that can be used to measure the reliability of an instrument using Cronbach's Alpha is as follows:

$$r_{11} = r_{11} = \left(\frac{n}{n-1} \right) \left(1 - \frac{\sum \sigma t^2}{\sigma t^2} \right)$$

Information :

r_{11} = reliability

n = number of statement items

$\sum \sigma t^2$ = the amount of variance in the score for each item

σt^2 = variance total

The basis for decision making in validity testing is that a variable is said to be reliable if the Cronbach's alpha value is > 0.60 .

3) Descriptive Analysis

Descriptive analysis functions to describe or provide an overview of the object being studied through sample or population data as it is, without carrying out analysis and making conclusions that apply to the general public or generalizations Sugiyono in Syafril (2019:2).

2. Classic assumption test

1) Normality test

The normality test is a test that aims to test whether the resulting regression model has a normal distribution or an abnormal distribution (Ghozali, 2017).

In this study, researchers used the One Sample 37 Kolmogorov-Smirnov test using a significance level of 0.05 on the basis of decision making:

- a. The significance number of the Kolmogorov-Smirnov Sig test is > 0.05 , so the data is normally distributed.
- b. The significance number of the Kolmogorov-Smirnov Sig test is < 0.05 , so the data is not normally distributed.

2) Multicollinearity Test

The multicollinearity test is a test that aims to test whether the regression model finds a correlation between the independent variables (Ghozali, 2017).

The method for testing multicollinearity is by looking at the magnitude of the tolerance value and the Variance Inflation Factor (VIF) value on the basis of decision making:

If $VIF > 10$ or $Tolerance < 0.10$, then multicollierity occurs.

If $VIF < 10$ or $Tolerance > 0.10$, then multicollinearity does not occur.

3) Heteroscedasticity Test

The Heteroscedasticity Test is a test that aims to find out whether the regression model is suitable for use in predicting the dependent variable influenced by the independent variable (Ghozali, 2017).

RESULT AND DISCUSSION

The Influence of Tax Knowledge on Taxpayer Compliance.

The Tax Knowledge variable has a positive and significant effect on Taxpayer Compliance (H1 is accepted). This can be seen from the t value which is greater than the t table ($4.084 > 1.966$) at the 5% significance level. Meanwhile, the significance value of tax knowledge on taxpayer compliance is smaller than the significance value of $\alpha = 5\%$ ($0.000 < 0.050$), which indicates that the variable Tax Knowledge has a significant effect on Taxpayer Compliance. The value of the correlation coefficient (r) can be categorized as having a moderate relationship with a value of 0.381 and the value of the coefficient of determination (R^2) obtained is 0.145, meaning that taxpayer compliance is influenced by the tax knowledge variable by 14.5%. The results of this research are in line with research conducted by Ablessy Mumu, Julie J. Sondakh, I Gede Suwetja (2020) "The Influence of Tax Knowledge, Tax Sanctions, Taxpayer Awareness of Compliance with Paying Land and Building Taxes in Sonder District, Minahasa Regency". Tax knowledge is conceptually how taxpayers know the benefits and functions of paying taxes. That with the tax knowledge variable, where the taxpayer is aware of the importance of paying taxes and carrying out tax obligations well, it will influence taxpayer compliance both formally and materially.

A constant value of 0.023 indicates that if the tax knowledge variable is considered constant, then the Taxpayer Compliance value will be 0.023. The regression coefficient value for tax knowledge is 0.023, indicating that for every 1 point increase in tax knowledge, the Taxpayer Compliance score will increase by 0.023.

The Influence of Taxpayer Awareness on Taxpayer Compliance.

The Taxpayer Awareness variable has a positive and significant effect on Taxpayer Compliance (H1 is accepted). This can be seen from the calculated t value which is greater than the t table

(3.505 > 1.966) at the 5% significance level. Meanwhile, the significance value of Taxpayer Awareness on Taxpayer Compliance is smaller than the significance value of $\alpha = 5\%$ ($0.000 < 0.050$), which indicates that the variable Taxpayer Awareness has a significant effect on Taxpayer Compliance. The value of the correlation coefficient (r) can be categorized as having a moderate relationship with a value of 0.334 and the value of the coefficient of determination (R^2) obtained is 0.111, meaning that Taxpayer Compliance is influenced by the Taxpayer Awareness variable by 11.1%. The results of this research are in line with research conducted by Rindri Cindyta, et al (2020) "The Influence of Tax Knowledge, Tax Services and Tax Sanctions on the Compliance Level of Individual Taxpayers (Case Study of KPP Pratama Pangkal Pinang 2018)". Tax sanctions are conceptually how taxpayers comply with regulations, so that taxpayer compliance increases. That with the tax sanctions variable, taxpayers will comply with tax regulations if they know that tax sanctions will be detrimental both formally and materially.

A constant value of -0.021 indicates that if the tax knowledge variable is considered constant, then the Taxpayer Compliance value will be -0.021. The regression coefficient value for tax knowledge is -0.021, indicating that for every 1 point increase in tax sanctions, the Taxpayer Compliance score will increase by -0.021.

The Effect of Tax Sanctions on Taxpayer Compliance.

The Tax Sanctions variable has a positive and significant effect on Taxpayer Compliance ($H1$ is accepted). This can be seen from the calculated t value which is greater than the t table ($3.285 > 1.966$) at the 5% significance level. Meanwhile, the significance value of tax sanctions on taxpayer compliance is smaller than the significance value of $\alpha = 5\%$ ($0.000 < 0.050$), which indicates that the variable in tax sanctions has a significant effect on taxpayer compliance. The value of the correlation coefficient (r) can be categorized as having a moderate relationship with a value of 0.315 and the value of the coefficient of determination (R^2) obtained is 0.099, meaning that taxpayer compliance is influenced by the tax sanctions variable by 9.9%. The results of this research are in line with research conducted by Rindri Cindyta, et al (2020) "The Influence of Tax Knowledge, Tax Services and Tax Sanctions on the Compliance Level of Individual Taxpayers (Case Study of KPP Pratama Pangkal Pinang 2018)". Tax sanctions are conceptually how taxpayers comply with regulations, so that taxpayer compliance increases. That with the tax sanctions variable, taxpayers will comply with tax regulations if they know that tax sanctions will be detrimental both formally and materially.

A constant value of 0.042 indicates that if the tax knowledge variable is considered constant, then the Taxpayer Compliance value will be 0.042. The regression coefficient value for tax knowledge is 0.042, indicating that for every 1 point increase in tax sanctions, the Taxpayer Compliance score will increase by 0.042.

The Influence of Fiscus Services on Taxpayer Compliance.

The tax service variable has a positive and significant effect on Taxpayer Compliance ($H1$ is accepted). This can be seen from the calculated t value which is greater than the t table ($8.127 > 1.966$) at the 5% significance level. Meanwhile, the significance value of tax authorities' services on taxpayer compliance is smaller than the significance value of $\alpha = 5\%$ ($0.000 < 0.050$), which

indicates that variables in tax authorities' services have a significant effect on taxpayer compliance. The value of the correlation coefficient (r) can be categorized as having a moderate relationship with a value of 0.635 and the value of the coefficient of determination (R^2) obtained is 0.403, meaning that taxpayer compliance is influenced by the tax sanctions variable by 40.3%.

A constant value of 0.400 indicates that if the Fiscus Services knowledge variable is considered constant, then the Taxpayer Compliance value will be 0.400. The regression coefficient value for tax knowledge is 0.400, indicating that for every 1 point increase in tax authorities' services, the Taxpayer Compliance score will increase by 0.400.

The Influence of Tax Knowledge, Taxpayer Awareness, Tax Sanctions, and Fiscus Services on Taxpayer Compliance.

The variables tax knowledge, taxpayer awareness, tax sanctions and tax services have a positive and significant effect on taxpayer compliance (H4 is accepted). This can be seen from the calculated F value which is greater than the F table ($16,696 > 2.40$) at a significance level of 5%. Apart from that, the significance value for Taxpayer Compliance is smaller than the significance value of $\alpha = 5\%$ ($0.000 < 0.050$) which shows that all independent variables in Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Fiscus Services have a significant effect on Taxpayer Compliance. The value of the coefficient of determination (R^2) obtained is 0.413, which means that simultaneously the variables Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Fiscus Services can only explain 41.3% of the Taxpayer Compliance variable. Meanwhile, the remaining 58.7% ($100\% - 41.3\%$) is explained by other variables that were not explained in this study.

CONCLUSION

Based on the results of the discussion and research in the previous chapter, it can be concluded that:

1. Based on the results of the t test, it shows that the results of t_{count} for tax knowledge of 4.084 $> t$ table 1.966 with an influence of 14.5%, it can be concluded that H1 is accepted, namely the Tax Knowledge variable has an effect on Taxpayer Compliance.
2. Based on the results of the t test, it shows that the results of t_{count} Taxpayer awareness is 3.505 $> t$ table 1.966 with an influence of 11.1%, so it can be concluded that H2 is accepted, namely the Taxpayer awareness variable is partially significant towards Taxpayer Compliance.
3. Based on the results of the t test, it shows that the results of t_{count} Tax sanctions are 3.285 $> t$ table 1.966 with an influence of 9.9%, so it can be concluded that H3 is accepted, namely the Tax Sanctions variable is partially significant on Taxpayer Compliance.
4. Based on the results of the t test, it shows that the results of t_{count} Fiscus service is 8.127 $> t$ table 1.966 with an influence of 40.3%, so it can be concluded that H4 is accepted, namely the Fiscus Service variable is partially significant on Taxpayer Compliance.
5. Based on the results of the overall Coefficient of Determination test, namely, the influence of Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Fiscus Services on Taxpayer Compliance is 0.413, meaning that 41.3% of Tax Knowledge, Tax Sanctions and Tax Rates

simultaneously influence Taxpayer Compliance. . Meanwhile, the remaining 58.7% is influenced by other variables outside of this study.

The results of this research state that Tax Knowledge, Taxpayer Awareness, Tax Sanctions, and Fiscus Services have a significant partial or simultaneous effect on Taxpayer Compliance. Thus, based on the conclusions above, the researcher provides several suggestions, including:

1. Based on table IV.2, recapitulation of the average value of the tax knowledge variable, respondents who received low levels below the average were 4.17, namely the indicator "Taxpayers know that they will receive sanctions if they do not carry out their obligations" of (4.08) and "Taxpayers know the procedures for paying taxes owed" (4.05). So it is hoped that the KPP Pratama Jakarta Kemayoran will help in providing information on matters relating to tax procedures, tax systems and tax sanctions owned by taxpayers.
2. Based on table IV.4, the recapitulation of the average value of the Taxpayer awareness variable, respondents who got low were below the average of 4.09, namely the indicator "realizing that delaying tax payments and tax reductions can be detrimental to the state" of (3.92) and "realizing that taxes are determined by law and can be enforced" is (4.08). So it is hoped that the KPP Pratama Jakarta Kemayoran will optimize Taxpayer Awareness and tax regulations towards Taxpayers who commit tax violations.
3. Based on table IV.6, a recapitulation of the average value of the tax sanctions variable, the respondents who got it were low below the average of 3.12, namely the indicators "do you agree that you will be given interest every time you pay taxes late" of (3.03) and "getting jail time " of (3.07). So it is hoped that the Jakarta Kemayoran KPP Pratama will optimize the imposition of tax sanctions on taxpayers.
4. Based on table IV.8, the recapitulation of the average value of the Fiscus Service variable, which received low respondents below the average of 4.22, namely the indicator "tax officers provide a sense of trust and security to taxpayers" of (4.18) and "tax officers Tax provides tax services by paying attention to complaints in the interests of taxpayers" amounting to (4.21). So it is hoped that the KPP Pratama Jakarta Kemayoran will optimize Fiscus Services for Taxpayers.
5. Based on table IV.10, the recapitulation of the average value of the Taxpayer Compliance variable, which received low respondents below the average of 4.21, namely the indicators "Taxpayers are willing to re-deposit SPT" of (4.17) and "Taxpayers are willing to report SPT in accordance with tax provisions in accordance with tax provisions" amounting to (4.19). So it is hoped that the KPP Pratama Jakarta Kemayoran will be able to provide outreach regarding Taxpayer obligations.

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